

Return of Organization Exempt From Income Tax

OMB No 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2002

Department of the Treasury
Internal Revenue ServiceOpen to Public
Inspection

The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2002 calendar year, or tax year beginning 4/1/2002 and ending 3/31/2003

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

C Name of organization
CENTER FOR INDIVIDUAL RIGHTS
 Number and street (or P O box if mail is not delivered to street address) Room/suite
1233 20TH STREET, NW 300
 City or town State or country ZIP + 4
WASHINGTON DC 20036

D Employer identification number
52-1600481

E Telephone number
(202)833-8400

F Accounting method ☐ Cash ☒ Accrual
☐ Other (specify)

G Web site

J ORGANIZATION TYPE (check only one) ☒ 501(c) (3) (insert no) ☐ 4947(a)(1) OR ☐ 527

K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS, but if the organization received a Form 990 Package in the mail, it should file a return without financial data. SOME STATES REQUIRE A COMPLETE RETURN

L Gross receipts. Add lines 6b, 8b, 9b, and 10b to line 12 2,436,500

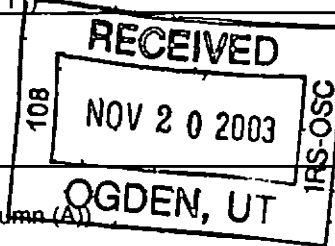
H and I are not applicable to section 527 organizations
H(a) Is this a group return for affiliates? ☐ Yes ☒ No
H(b) If "Yes" enter number of affiliates
H(c) Are all affiliates included? ☐ Yes ☐ No
 (If "No," attach a list. See instructions.)
H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No
I Enter 4-digit GEN

M Check ☐ if the organization is NOT required to attach Sch B (Form 990 990-EZ, or 990-PF)

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions)

1	Contributions, gifts, grants, and similar amounts received			
a	Direct public support	1a	<u>1,440,994</u>	
b	Indirect public support	1b		
c	Government contributions (grants)	1c		
d	TOTAL (add lines 1a through 1c) (cash \$ <u>1,441,779</u> noncash \$ <u> </u>)	1d		<u>1,440,994</u>
2	Program service revenue including government fees and contracts (from Part VII, line 93)	2		<u>74,824</u>
3	Membership dues and assessments	3		
4	Interest on savings and temporary cash investments	4		<u>16,283</u>
5	Dividends and interest from securities	5		
6a	Gross rents	6a	<u>34,075</u>	
b	Less rental expenses	6b		
c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		<u>34,075</u>
7	Other investment income (describe <u> </u>)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities		(B) Other
b	Less cost or other basis and sales expenses	<u>868,893</u>	8a	
c	Gain or (loss) (attach schedule)	<u>868,893</u>	8b	
d	Net gain or (loss) (combine line 8c, columns (A) and (B))	<u>0</u>	8c	<u>0</u>
9	Special events and activities (attach schedule)	8d		<u>0</u>
a	Gross revenue (not including \$ <u> </u> of contributions reported on line 1a)	9a		
b	Less direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		<u>0</u>
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		<u>0</u>
11	Other revenue (from Part VII, line 103)	11		<u>1,431</u>
12	TOTAL REVENUE (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12		<u>1,567,607</u>
13	Program services (from line 44, column (B))	13		<u>1,035,090</u>
14	Management and general (from line 44, column (C))	14		<u>198,196</u>
15	Fundraising (from line 44, column (D))	15		<u>448,365</u>
16	Payments to affiliates (attach schedule)	16		
17	TOTAL EXPENSES (add lines 16 and 44, column (A))	17		<u>1,681,651</u>
18	Excess or (deficit) for the year (subtract line 17 from line 12)	18		<u>-114,044</u>
19	Net assets or fund balances at beginning of year (from line 73, column (A))	19		<u>1,880,636</u>
20	Other changes in net assets or fund balances (attach explanation)	20		<u>-4,153</u>
21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21		<u>1,762,439</u>

SCANNED DEC 09 2003



Part II**Statement of
Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) (cash \$ _____ noncash \$ _____)	22	0		
23	Specific assistance to individuals (attach schedule)	23	0		
24	Benefits paid to or for members (attach schedule)	24	0		
25	Compensation of officers, directors, etc	25	144,711	50,649	21,706
26	Other salaries and wages	26	556,655	421,923	66,412
27	Pension plan contributions	27	15,479		15,479
28	Other employee benefits	28	47,197		47,197
29	Payroll taxes	29	49,688		49,688
30	Professional fundraising fees	30	0		
31	Accounting fees	31	31,521		31,521
32	Legal fees	32	78,279	78,279	
33	Supplies	33	9,144		9,144
34	Telephone	34	12,637	3,246	9,126
35	Postage and shipping	35	103,082	21,798	2,354
36	Occupancy	36	190,699		190,699
37	Equipment rental and maintenance	37	0		
38	Printing and publications	38	187,734	109,621	2,756
39	Travel	39	26,721	18,329	7,403
40	Conferences, conventions, and meetings	40	0		
41	Interest	41	0		
42	Depreciation, depletion, etc (attach schedule)	42	7,349		7,349
43	Other expenses not covered above (itemize) a See Attached	43a	220,755	331,245	-262,638
b		43b	0		
c		43c	0		
d		43d	0		
e		43e	0		
f		43f	0		
44	TOTAL FUNCTIONAL EXPENSES (add lines 22 through 43). ORGANIZATIONS COMPLETING COLUMNS (B)-(D) CARRY THESE TOTALS TO LINES 13-15	44	1,681,651	1,035,090	198,196

JOINT COSTS Check ☐ if you are following SOP 98-2Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____, (ii) the amount allocated to Program services \$ _____, (iii) the amount allocated to Management and general \$ _____, and (iv) the amount allocated to Fundraising \$ _____

Part III**Statement of Program Service Accomplishments** (See page 24 of the instructions.)**Program Service
Expenses**

Required for 501(c)(3) and (4) orgs and 4947(a)(1) trusts but optional for others.)

What is the organization's primary exempt purpose? ☒ SEE ATTACHED

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

a	SEE ATTACHED	
	(Grants and allocations \$ _____)	1,035,090
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	TOTAL OF PROGRAM SERVICE EXPENSES (should equal line 44, column (B), Program services)	1,035,090

**Balance Sheets** (See page 24 of the instructions)

Note		Where required, attached schedules and amounts within the description column should be for end-of-year amounts only		(A) Beginning of year		(B) End of year
Assets	45	Cash - non-interest-bearing		29	45	150
	46	Savings and temporary cash investments		928,137	46	1,042,498
	47 a	Accounts receivable	47a 0			
	b	Less allowance for doubtful accounts	47b 0	0	47c	0
	48 a	Pledges receivable	48a 50,843			
	b	Less allowance for doubtful accounts	48b 0	68,439	48c	50,843
	49	Grants receivable			49	
	50	Receivables from officers, directors, trustees, and key employees (attach schedule)		0	50	0
	51 a	Other notes and loans receivable (attach schedule)	51a 0			
	b	Less allowance for doubtful accounts	51b 0	0	51c	0
	52	Inventories for sale or use			52	
	53	Prepaid expenses and deferred charges		18,350	53	11,509
	54	Investments - securities (attach schedule) <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV		885,799	54	697,413
	55 a	Investments - land, buildings, and equipment basis	55a 0			
	b	Less accumulated depreciation (attach schedule)	55b 0	0	55c	0
56	Investments - other (attach schedule)		0	56	0	
57 a	Land, buildings, and equipment basis	57a 190,409				
b	Less accumulated depreciation (attach schedule)	57b 170,458	25,875	57c	19,951	
58	Other assets (describe <input type="checkbox"/> DEPOSIT)		16,590	58	17,075	
59	TOTAL ASSETS (add lines 45 through 58) (must equal line 74)			1,943,219	59	1,839,439
Liabilities	60	Accounts payable and accrued expenses		43,649	60	60,795
	61	Grants payable			61	
	62	Deferred revenue			62	
	63	Loans from officers, directors, trustees, and key employees (attach schedule)		0	63	0
	64 a	Tax-exempt bond liabilities (attach schedule)		0	64a	0
	b	Mortgages and other notes payable (attach schedule)		0	64b	0
	65	Other liabilities (describe <input type="checkbox"/> See attached worksheet)		18,934	65	16,205
66	TOTAL LIABILITIES (add lines 60 through 65)			62,583	66	77,000
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74					
	67	Unrestricted		1,818,827	67	1,712,439
	68	Temporarily restricted		61,809	68	50,000
	69	Permanently restricted			69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74					
	70	Capital stock, trust principal, or current funds			70	
	71	Paid-in or capital surplus, or land, building, and equipment fund			71	
	72	Retained earnings, endowment, accumulated income, or other funds			72	
	73	TOTAL NET ASSETS OR FUND BALANCES (add lines 67 through 69 OR lines 70 through 72, column (A) MUST equal line 19, column (B) MUST equal line 21)			1,880,636	73
74	TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES (add lines 66 and 73)			1,943,219	74	1,839,439

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-A **Reconciliation of Revenue per Audited Financial Statements with Revenue per Return** (See page 26 of the instructions)

Return (See page 25 of the instructions)			
a	Total revenue, gains, and other support per audited financial statements ▶	a	1,563,454
b	Amounts included on line a but not on line 12, Form 990		
(1)	Net unrealized gains on investments \$		
(2)	Donated services and use of facilities \$		
(3)	Recoveries of prior year grants \$		
(4)	Other (specify) <u>Net unrealized losses</u> \$ -4,153		
	Add amounts on lines (1) through (4) ▶	b	-4,153
c	Line a minus line b ▶	c	1,567,607
d	Amounts included on line 12, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify) <u></u> \$		
	Add amounts on lines (1) and (2) ▶	d	0
e	Total revenue per line 12, Form 990 (line c plus line d) ▶	e	1,567,607

Part IV-B	Reconciliation of Expenses per Audited Financial Statements with Expenses per Return
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Return		Schedule A	
a	Total expenses and losses per audited financial statements	a	1,681,651
b	Amounts included on line a but not on line 17, Form 990		
(1)	Donated services and use of facilities \$		
(2)	Prior year adjustments reported on line 20, Form 990 \$		
(3)	Losses reported on line 20, Form 990 \$		
(4)	Other (specify)		
	\$		
	Add amounts on lines (1) through (4)	b	0
c	Line a minus line b	c	1,681,651
d	Amounts included on line 17, Form 990 but not on line a		
(1)	Investment expenses not included on line 6b, Form 990 \$		
(2)	Other (specify)		
	\$		
	Add amounts on lines (1) and (2)	d	0
e	Total expenses per line 17, Form 990 (line c plus line d)	e	1,681,651

Part V List of Officers, Directors, Trustees, and Key Employees
page 26 of the instructions)

(List each one even if not compensated, see

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? **▶** ☐ Yes

If "Yes," attach schedule-see page 26 of the instructions

▶ ☐ Yes ☒ No

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions)**Note** Enter gross amounts unless otherwise indicated

	Unrelated business income		Excluded by section 512 513 or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue					
a ATTORNEY'S FEES					74,824
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	16,283	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate					
a debt-financed property					
b not debt-financed property			16	34,075	
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue a Miscellaneous			01	1,431	
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))		0		51,789	74,824
105 TOTAL (add line 104, columns (B), (D), and (E))					126,613

Note Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 32 of the instructions)

Line No	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes)
93A	Attorney fees are accepted by the Center when the amount is awarded by the court and is paid by the opposing side or when the amount is awarded by statute as Congress intended to encourage bringing certain types of lawsuits

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note If "Yes" to (b), file Form 8870 AND Form 4720 (see instructions)

Please Sign Here	Under penalties of perjury I declare that I have examined this return including accompanying schedules and statements, and to the best of my knowledge and belief, it is true correct and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge			
	Signature of officer <u>Terence J. Pell</u>		Date <u>11/11/03</u>	
Paid Preparer's Use Only	Type or print name and title <u>President</u>			
	Preparer's signature <u>[Signature]</u>	Date <u>10/10/03</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN (See Gen Inst W) <u>00014333</u>
Firm's name (or yours if self-employed) address and ZIP + 4 <u>STOKES & COMPANY, P C</u> <u>1201 15th STREET, NW, SUITE 340, WASHINGTON, DC 20005</u>		EIN <u>52-1190469</u> Phone no <u>(202)293-9000</u>		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Organization Exempt Under Section 501(c)(3)

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information - (See separate instructions.)

MUST be completed by the above organizations and attached to their Form 990 or 990-EZ

OMB No 1545-0047

2002

Name of the organization

CENTER FOR INDIVIDUAL RIGHTS

Employer identification number

52-1600481



Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees

(See page 1 of the instructions List each one If there are none, enter "None")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
SEE ATTACHED				
		335,207	7,241	
Total number of other employees paid over \$50,000				



Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services

(See page 2 of the instructions List each one (whether individuals or firms) If there are none, enter "None")

(a) Name and address of each independent contractor paid more than \$50,000		(b) Type of service	(c) Compensation
NONE			
Total number of others receiving over \$50,000 for professional services			

Part III**Statements About Activities**

(See page 2 of the instructions)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities \$ <u>0</u> (Must equal amounts on line 38, Part VI-A, or line 1 of Part VI-B) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property?		X
b Lending of money or other extension of credit?		X
c Furnishing of goods, services, or facilities?		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE 990, PART V	X	
e Transfer of any part of its income or assets?		X
3 Does the organization make grants for scholarships, fellowships, student loans, etc.? (See NOTE below)		X
4 Do you have a section 403(b) annuity plan for your employees?		X
Note Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

Part IV**Reason for Non-Private Foundation Status**

(See pages 3 through 5 of the instructions)

The organization is not a private foundation because it is (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches Section 170(b)(1)(A)(i)
- 6 ☐ A school Section 170(b)(1)(A)(ii) (Also complete Part V)
- 7 ☐ A hospital or a cooperative hospital service organization Section 170(b)(1)(A)(iii)
- 8 ☐ A Federal, state, or local government or governmental unit Section 170(b)(1)(A)(v)
- 9 ☐ A medical research organization operated in conjunction with a hospital Section 170(b)(1)(A)(iii) ENTER THE HOSPITAL'S NAME, CITY, AND STATE _____
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit Section 170(b)(1)(A)(iv) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 11 a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 11 b ☐ A community trust Section 170(b)(1)(A)(vi) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 12 ☐ An organization that normally receives (1) MORE THAN 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) NO MORE THAN 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See section 509(a)(2) (Also complete the SUPPORT SCHEDULE in Part IV-A)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in (1) lines 5 through 12 above, or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2) (See section 509(a)(3))

Provide the following information about the supported organizations (See page 5 of the instructions)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety Section 509(a)(4) (See page 5 of the instructions)

**Support Schedule** (Complete only if you checked a box on line 10, 11, or 12) **USE CASH METHOD OF ACCOUNTING****Note** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting

Calendar year (or fiscal year beginning in)	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
15 Gifts, grants, and contributions received (Do not include unusual grants. See line 28.)	1,644,421	1,051,502	1,181,287	1,368,829	5,246,039
16 Membership fees received					0
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	419,141		137,254	31,300	587,695
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	44,572	113,973	49,960	35,569	244,074
19 Net income from unrelated business activities not included in line 18					0
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge.					0
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets.	500	8,022			8,522
23 Total of lines 15 through 22	2,108,634	1,173,497	1,368,501	1,435,698	6,086,330
24 Line 23 minus line 17	1,689,493	1,173,497	1,231,247	1,404,398	5,498,635
25 Enter 1% of line 23	21,086	11,735	13,685	14,357	14,357
26 ORGANIZATIONS DESCRIBED ON LINES 10 OR 11 a Enter 2% of amount in column (e), line 24					26a 109,973
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1998 through 2001 exceeded the amount shown in line 26a. DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the total of all these excess amounts.					26b 2,397,324
c Total support for section 509(a)(1) test. Enter line 24, column (e).					26c 5,498,635
d Add: Amounts from column (e) for lines 18 <u>244,074</u> 19 <u>0</u> 22 <u>8,522</u> 26b <u>2,397,324</u>					26d 2,649,920
e Public support (line 26c minus line 26d total)					26e 2,848,715
f PUBLIC SUPPORT PERCENTAGE (LINE 26E (NUMERATOR) DIVIDED BY LINE 26C (DENOMINATOR))					26f 51.81%
27 ORGANIZATIONS DESCRIBED ON LINE 12 a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." DO NOT FILE THIS LIST WITH YOUR RETURN. Enter the sum of such amounts for each year.					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year that was more than the LARGER of (1) the amount on line 25 for the year or (2) \$5,000 (Include in the list organizations described in lines 5 through 11 as well as individuals.) DO NOT FILE THIS LIST WITH YOUR RETURN. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year.					
(2001) _____ (2000) _____ (1999) _____ (1998) _____					
c Add: Amounts from column (e) for lines 15 <u>0</u> 16 <u>0</u> 17 <u>0</u> 20 <u>0</u> 21 <u>0</u>					27c 0
d Add: Line 27a total <u>0</u> and line 27b total <u>0</u>					27d 0
e Public support (line 27c total minus line 27d total)					27e 0
f Total support for section 509(a)(2) test. Enter amount from line 23, column (e)					27f 0
g PUBLIC SUPPORT PERCENTAGE (LINE 27E (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27g 0.00%
h INVESTMENT INCOME PERCENTAGE (LINE 18, COLUMN (E) (NUMERATOR) DIVIDED BY LINE 27F (DENOMINATOR))					27h 0.00%
28 UNUSUAL GRANTS For an organization described in line 10, 11, or 12 that received any unusual grants during 1998 through 2001, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. DO NOT FILE THIS LIST WITH YOUR RETURN. Do not include these grants in line 15.					



Private School Questionnaire (See page 7 of the instructions)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

- 29** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 30** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 31** Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe, if "No," please explain (If you need more space, attach a separate statement)

	Yes	No
29		
30		
31		

- 32** Does the organization maintain the following
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
 - b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
 - c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
 - d** Copies of all material used by the organization or on its behalf to solicit contributions?

32a		
32b		
32c		
32d		

If you answered "No" to any of the above, please explain (If you need more space, attach a separate statement)

- 33** Does the organization discriminate by race in any way with respect to

- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?

33a		
33b		
33c		
33d		
33e		
33f		
33g		
33h		

If you answered "Yes" to any of the above, please explain (If you need more space, attach a separate statement)

- 34 a** Does the organization receive any financial aid or assistance from a governmental agency?

34a		

- b** Has the organization's right to such aid ever been revoked or suspended?

34b		
------------	--	--

If you answered "Yes" to either 34a or b, please explain using an attached statement

- 35** Does the organization certify that it has complied with the applicable requirements of sections 4 01 through 4 05 of Rev Proc 75-50, 1975-2 C B 587, covering racial nondiscrimination? If "No," attach an explanation

35		

Part VI-A**Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions)

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ **a** if the organization belongs to an affiliated group Check ☐ **b** if you checked "a" and "limited control" provisions apply

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
(The term "expenditures" means amounts paid or incurred)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	0 0
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	0 0
41	Lobbying nontaxable amount Enter the amount from the following table -		
If the amount on line 40 is - The lobbying nontaxable amount is -			
Not over \$500,000 20% of the amount on line 40			
Over \$500,000 but not over \$1,000,000 \$100,000 plus 15% of the excess over \$500,000			
Over \$1,000,000 but not over \$1,500,000 \$175,000 plus 10% of the excess over \$1,000,000		41	0 0
Over \$1,500,000 but not over \$17,000,000 \$225,000 plus 5% of the excess over \$1,500,000			
Over \$17,000,000 \$1,000,000			
42	Grassroots nontaxable amount (enter 25% of line 41)	42	0 0
43	Subtract line 42 from line 36 Enter -0- if line 42 is more than line 36	43	0 0
44	Subtract line 41 from line 38 Enter -0- if line 41 is more than line 38	44	0 0

Caution If there is an amount on either line 43 or line 44, you must file Form 4720**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below

See the instructions for lines 45 through 50 on page 11 of the instructions)

Calendar year (or fiscal year beginning in)	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2002	(b) 2001	(c) 2000	(d) 1999	(e) Total
45	Lobbying nontaxable amount				0
46	Lobbying ceiling amount (150% of line 45(e))				0
47	Total lobbying expenditures				0
48	Grassroots nontaxable amount				0
49	Grassroots ceiling amount (150% of line 48(e))				0
50	Grassroots lobbying expenditures				0

Part V-B**Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of

- a Volunteers
- b Paid staff or management (Include compensation in expenses reported on lines c through h)
- c Media advertisements
- d Mailings to members, legislators, or the public
- e Publications, or published or broadcast statements
- f Grants to other organizations for lobbying purposes
- g Direct contact with legislators, their staffs, government officials, or a legislative body
- h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means
- i Total lobbying expenditures (Add lines c through h)

Yes	No	Amount
	X	
	X	
	X	
	X	
	X	
	X	
	X	
	X	
		0

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities

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SCHEDULE A, PART I - COMPENSATION OF FIVE HIGHEST PAID EMPLOYEES OTHER THAN OFFICERS, DIRECTORS AND TRUSTEES.

<u>NAME/ADDRESS</u>	<u>TITLE/HOURS</u>	<u>COMPENSATION</u>	<u>BENEFITS</u>	<u>EXPENSE ACCOUNTS</u>
MICHAEL ROSMAN 4615 N PARK AVE #1510 CHEVY CHASE, MD 20815	GENERAL CONSEL FULL-TIME	\$ 120,000	\$ 825	\$ -
RALPH CASALE 4850 CONNECTICUT AVE , N W #816 WASHINGTON, D C 20008	SR ASSOC COUNSE FULL-TIME	90,250	2,704	-
CURT LEVEY 1410 N SCOTT STREET, #560 ARLINGTON, VA 22209	DIRECTOR OF LEGAL & PUBLIC AFFAIRS FULL-TIME	63,697	1,912	-
HANS BADER 500 ROOSEVELT BLVD FALLS CHURCH, VA 22044	ASSOCIATE COUNSEL FULL TIME	61,260	1,800	
		<u>335,207</u>	<u>7,241</u>	

SCHEDULE A, PART IV-A, LINE 22, OTHER INCOME

MISCELLANEOUS OTHER INCOME	\$ 500
TOTAL OTHER INCOME	<u>\$ 500</u>

SCHEDULE A, PART IV-A, LINE 28, UNUSUAL GRANTS

<u>NAME</u>	<u>DATE</u>	<u>AMOUNT</u>
-------------	-------------	---------------

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PART I. LINE 20 - OTHER CHANGES IN NET ASSETS OR FUND BALANCES

NET UNREALIZED LOSSES ON INVESTMENTS	\$ (4,153)
TOTAL OTHER CHANGES	<u>\$ (4,153)</u>

PART II. LINE 42 - DEPRECIATION

PART IV. LINES 57a & b - LAND, BUILDINGS, & EQUIPMENT/ACCUMULATED DEPRECIATION

DESCRIPTION	COST	DEPRECIATION	ACCUMULATED DEPRECIATION	BOOK VALUE
FURNITURE AND EQUIPMENT	\$ 166,426	\$ 4,367	\$ 155,675	\$ 10,751
LEASEHOLD IMPROVEMENT	23,983	2,982	14,783	9,200
	<u>\$ 190,409</u>	<u>\$ 7,349</u>	<u>\$ 170,458</u>	<u>\$ 19,951</u>

DEPRECIATION IS PROVIDED ON A STRAIGHT-LINE BASIS OVER THE ESTIMATED USEFUL LIVES OF THE ASSETS

PART II. LINE 43 - OTHER EXPENSES

	Total	Program Services	General and Administrative	Fundraising
Bank charges	\$ 4,499	\$ -	\$ 4,499	\$ -
Board of directors	2,697	-	2,697	-
Dues and subscriptions	10,065	3,877	6,188	-
Entertainment	5,212	3,304	1,908	-
Insurance	18,360	13,853	4,507	-
Miscellaneous	772	42	106	624
Parking	12,742	-	12,742	-
Professional services	155,675	63,400	11,611	80,664
Research	9,461	9,293	-	168
Storage	1,272	-	1,272	-
Temporary services	-	-	-	-
Total expenses before allocation of indirect expenses	220,755	93,769	45,530	81,456
Allocation of indirect expenses	-	237,476	(308,168)	70,692
Total Other Expenses	<u>\$ 220,755</u>	<u>\$ 331,245</u>	<u>\$ (262,638)</u>	<u>\$ 152,148</u>

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PART III. PRIMARY EXEMPT PURPOSE

PUBLIC INTEREST LAW FIRM PROVIDING REPRESENTATION ON ISSUES OF SIGNIFICANT PUBLIC INTEREST

PART IIIa. EXEMPT PURPOSE ACHIEVEMENTS

The Center for Individual Rights (CIR) litigates a small number of precedent-setting cases intended to defend individual liberties, with special emphasis on cases involving free speech and civil rights. In FY2003, CIR won or settled favorably three free speech cases, *Sypniewski v Warren Hills School District*, *Father Flanagan's Boys Home v District of Columbia*, *Perez v Posse Comitatus*, and *Willard v Alexander*.

PART IV. LINE 54 - INVESTMENTS - SECURITIES

INVESTMENTS

Stocks	\$	16,428
Mutual funds & Certificates of Deposit		683,996
Market adjustment (Unrealized losses)		(3,011)
	\$	697,413

PART V - LIST OF OFFICERS, DIRECTORS, TRUSTEES AND KEY EMPLOYEES

<u>NAME/ADDRESS</u>	<u>TITLE/HOURS</u>	<u>COMPENSATION</u>	<u>BENEFITS</u>	<u>EXPENSE ACCOUNTS</u>
TERRENCE PELL 1233 20TH STREET, NW WASHINGTON, DC 20036	CEO FULL-TIME	\$ 144,711	\$ 4,300	\$ -
LARRY ARNN 1233 20TH STREET, NW WASHINGTON, DC 20036	BOARD MEMBER PART-TIME	-	-	-
JAMES MANN 1233 20TH STREET, NW WASHINGTON, DC 20036	BOARD MEMBER PART-TIME	-	-	-
JEREMY RABKIN 1233 20TH STREET, NW WASHINGTON, DC 20036	BOARD MEMBER PART-TIME	-	-	-
GERALD WALPIN 1233 20TH STREET, NW WASHINGTON, DC 20036	BOARD MEMBER PART-TIME	-	-	-

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PART IIIa – STATEMENT OF PROGRAM SERVICES ACCOMPLISHMENTS

United States Supreme Court

Ashton v. City of Memphis, 281 F 3d 516 (6th Cir 2002), *cert denied*, 123 S Ct 87 (2002) Civil Rights, Equal Protection Represented police officers who were subjected to discriminatory treatment and whose claims were dismissed for lack of Article III standing

Outcome Loss Petition seeking Supreme Court review of Sixth Circuit Court of Appeals decision denied

Gratz v Bollinger, 71 U S L W 4480 (2003) Civil Rights, Equal Protection Challenging racial preferences in student admissions at the University of Michigan College of Literature, Science, and the Arts

Outcome Victory Injunctive relief and damages pending

Grutter v. Bollinger, 71 U S L W 4498 (2003) Civil Rights, Equal Protection Challenged racial preferences in student admissions at the University of Michigan Law School

Outcome Loss

GRID Radio v. Federal Communications Commission, 278 F 3d 1314 (D C Cir 2002), *cert denied*, 23 S Ct 82 (2002) Freedom of Speech Represented owner and operator of low power, non-commercial radio station in challenge to Federal Communications Commission's refusal to license "micro-broadcasters "

Outcome Loss Owner's petition seeking Supreme Court review of his loss in D C Circuit Court of Appeals denied

Scheidler v. National Organization of Women, 123 S Ct 1057 (2003) Freedom of Speech Participated as amicus curiae in case where abortion protestors were sued for racketeering under RICO

Outcome Victory

Sypniewski v. Warren Hills Regional Board of Education, 307 F 3d 243 (3rd Cir 2002), *cert denied*, 123 S Ct 2077 (2003) Freedom of Speech Representing student who was suspended for wearing a T-shirt with the word "redneck" in a First Amendment challenge to the school district's dress code and racial harassment policy

Status Pending on remand to U S District Court School's petition seeking Supreme Court review of its loss in 3rd Circuit Court of Appeals denied

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PART IIIa – STATEMENT OF PROGRAM SERVICES ACCOMPLISHMENTS

Federal Appellate Courts

Father Flanagan's Boys Home v. District of Columbia, 2003 U S App Lexis 7363 (D C Cir 2003) Freedom of Speech Defended neighborhood group sued by Boys Town for federal housing discrimination because of group's peaceful opposition to proposed housing project

Outcome Victory

Miami University Wrestling Club v. Miami University, 302 F 3d 608 (6th Cir 2002) Civil Rights, Equal Protection Challenged elimination of men's athletic teams to satisfy gender quota requiring equal athletic participation rates by male and female students

Outcome Loss

Smith v. University of Washington Law School, No C97-335Z (W D Wash June 5, 2002), *appeal docketed*, No 02-35676 (9th Cir July 19, 2002) Civil Rights, Equal Protection Challenging racial preferences in student admissions at the University of Washington Law School

Status Pending On appeal to U S Court of Appeals for the 9th Circuit following June 2002 loss in U S District Court after trial on narrow tailoring

Federal District Courts

Affordable Housing Development Corp. v. City of Fresno, No F-97-5498 (E D Cal Aug 31, 2000) Freedom of Speech Defending neighborhood homeowner sued by low-income housing developer for federal housing discrimination because of statements made regarding proposed housing project

Status Pending U S District Court granted summary judgment in favor of CIR client Travis Compton and other defendants

Brennan v. Ashcroft, No 02-0256 (E D N Y filed Jan 11, 2002)

United States v. New York City Board of Education, 260 F 3d 123 (2nd Cir 2001) Civil Rights, Equal Protection Representing white males challenging preferential benefits provided to minorities and women in settlement agreement in litigation in which U S Department of Justice charged New York City Board of Education with discrimination in hiring and promotion of school custodians

Status Pending in U S District Court after victory on intervention issue in U S Court of Appeals for the 2nd Circuit

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PART IIIa – STATEMENT OF PROGRAM SERVICES ACCOMPLISHMENTS

Federal District Courts (continued)

DynaLantic Corp. v. U.S. Dept. of Defense, 937 F Supp 1 (D D C 1996), *rev'd*, 115 F 3d 1012 (D C Cir 1997) Civil Rights, Equal Protection Challenging U S Department of Defense Section 8(a) minority contracting set-aside program on behalf of small business which manufactures training simulators

Status Pending in U S District Court after victory on standing issue in U S Court of Appeals for the D C Circuit

Maitland v. University of Minnesota, 260 F 3d 959 (8th Cir 2001), *cert denied*, 122 S Ct 1300 (2002) Civil Rights, Equal Protection Challenged 1989 consent decree whereby the University of Minnesota agreed to distribute \$3 million to female faculty members to remedy alleged gender disparities in salaries

Outcome Victory Settlement agreement reached, in which University agreed not to determine salaries on the basis of gender

Perez v. Posse Comitatus, No 01-6201 (E D N Y Sept 10, 2002) Freedom of Speech Defended community group being sued under civil rights statutes because of its vocal opposition to illegal immigration

Outcome Victory

Willand v. Alexander, No 01-CV-1356 (D Minn filed July 26, 2001) Freedom of Speech Represented professor who was suspended and subjected to a series of broad, vague speech restrictions because of speech college administrators considered offensive

Outcome Victory Defendants agreed to judgment for plaintiff

Worth v. Martinez, No 02-1576 (D D C filed Aug 8, 2002) Civil Rights, Equal Protection Representing U S Department of Housing and Urban Development employee suing HUD and the EEOC over racial and gender preferences in federal employment

Status Pending in U S District Court for the District of Columbia

Application for Extension of Time To File an Exempt Organization Return

OMB No 1545-1709

File a separate application for each return

* If you are filing for an AUTOMATIC 3-MONTH EXTENSION, COMPLETE ONLY PART I and check this box ☒

* If you are filing for an ADDITIONAL (NOT AUTOMATIC) 3-MONTH EXTENSION, COMPLETE ONLY PART II (on page 2 of this form)

NOTE DO NOT COMPLETE PART II UNLESS YOU HAVE ALREADY BEEN GRANTED AN AUTOMATIC 3-MONTH EXTENSION ON A PREVIOUSLY FILED FORM 8868

PART I AUTOMATIC 3-MONTH EXTENSION OF TIME - Only submit original (no copies needed)

NOTE FORM 990-T CORPORATIONS requesting an automatic 6-month extension - check this box and complete Part I only ☐

All other corporations (including Form 990-C filers) must use Form 7004 to request an extension of time to file income tax returns Partnerships, REMICs and trusts must use Form 8736 to request an extension of time to file Form 1065, 1066, or 1041

TYPE OR PRINT	Name of Exempt Organization	EMPLOYER IDENTIFICATION NUMBER
	CENTER FOR INDIVIDUAL RIGHTS	52-1600481
	Number, street, and room or suite no. If a P O box, see instructions	
	1233 20TH STREET, NW, #300	
File by the due date for filing your return See instructions	City, town or post office, state, and ZIP code For a foreign address, see instructions	
	WASHINGTON, DC 20036	

CHECK TYPE OF RETURN TO BE FILED (file a separate application for each return)

- | | | |
|--|--|------------------------------------|
| <input checked="" type="checkbox"/> Form 990 | <input type="checkbox"/> Form 990-T (corporation) | <input type="checkbox"/> Form 4720 |
| <input type="checkbox"/> Form 990-BL | <input type="checkbox"/> Form 990-T (sec 401(a) or 408(a) trust) | <input type="checkbox"/> Form 5227 |
| <input type="checkbox"/> Form 990-EZ | <input type="checkbox"/> Form 990-T (trust other than above) | <input type="checkbox"/> Form 6069 |
| <input type="checkbox"/> Form 990-PF | <input type="checkbox"/> Form 1041-A | <input type="checkbox"/> Form 8870 |

* If the organization does NOT have an office or place of business in the United States, check this box ☐

* If this is for a GROUP RETURN, enter the organization's four digit Group Exemption Number (GEN) _____ If this is for the WHOLE group, check this box ☐ If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension will cover

- 1 I request an automatic 3-month (6-month, for 990-T CORPORATION) extension of time until 11/17/2003 to file the exempt organization return for the organization named above The extension is for the organization's return for ☐ calendar year _____ or ☒ tax year beginning 4/1/2002, and ending 3/31/2003

- 2 If this tax year is for less than 12 months, check reason ☐ Initial return ☐ Final return ☐ Change in accounting period

- 3 a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits See instructions \$ 0
- b If this application is for Form 990-PF or 990-T, enter any refundable credits and estimated tax payments made Include any prior year overpayment allowed as a credit \$ 0
- c BALANCE DUE Subtract line 3b from line 3a Include your payment with this form, or, if required, deposit with FTD coupon or, if required, by using EFTPS (Electronic Federal Tax Payment System) See instructions \$ 0

SIGNATURE AND VERIFICATION

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form

Signature T. P. O. W. Title President Date 11/11/03
For Paperwork Reduction Act Notice, see Instruction (HTA) Form **8868** (12-2000)